

Excise Tax Advisory

Excise Tax Advisories are interpretive statements authorized by RCW 34.05.230.

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Eligibility of Taxes for Multiple Activities Tax Credits (MATC)

In accordance with WAC 458-20-19301(5)(d), this bulletin lists taxes from other jurisdictions for which the Department has determined the applicability of MATC. This revision has added the following jurisdictions as qualifying for MATC - Laguna Beach (California) license fee, Beverly Hills (California) license fee, City of Santa Monica (California) license fee. This listing is not exclusive. Taxes not included in the bulletin either may or may not qualify for MATC.

The decisions on the availability of the credits were based on the versions of the tax statutes which were actually examined. Should the statutes be amended or if they otherwise differ from those which were examined, the conclusions made in this bulletin will not necessarily apply.

Persons wanting to know the applicability of MATC to taxes not listed in this bulletin should ask the Department in writing for a ruling. A copy of the tax statute should accompany the request.

TAXES QUALIFYING FOR MATC

| Jurisdiction | Tax |
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| Birmingham, Alabama | License Tax, Ordinance No. 85-259. Only license taxes which are paid for those categories of business which involve extracting, manufacturing or selling tangible personal property and which are measured by gross receipts qualify for MATC. (As of 1986) |
| Foley, Alabama | Business License Fee §§ 3.2, 3.7(A) and (c), 3.12, and 3.15. (As of 1986) |

All ETAs were cancelled on February 2, 2009 and those which had a continued use were rewritten and reissued using a new numbering system. The new ETAs are numbered using the following format 3nnn.yyyy. The Department of Revenue issued ETA 3001.2009 which includes a cross reference table showing the old and new ETA numbers for those ETAs that were rewritten.

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Please direct comments to:
Department of Revenue
Interpretation and Technical
Advice Division
P O Box 47453
Olympia, Washington 98504-7453
(360) 570.6124 eta@DOR.wa.gov

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| Alaska | Fisheries Business Tax, Alaska Statutes . §43.75.015. (As of 1986) |
| Alaska | Oil Production Tax Alaska Statutes . §43.55.011(b). Only those taxes paid under the percentage-of-value method are eligible for credit. (As of 1982) |
| Anaheim, California | Gross Receipts Tax, Anaheim Municipal Code . §3.08.010. (As of 1982) |
| Berkeley, California | License Fee, Berkeley Municipal Code §9.04.035. (As of 1992) |
| Beverly Hills, Calif. | License Fee, Municipal Code § 3-201 to 3-1.313. (As of 1/1/94) |
| Fresno, California | License Fee, Fresno Municipal Code §5-302. (As of 1985) |
| Laguna Beach, California | License Fee, Ordinance B, Section 5.08.600. (As of 11/16/93) |
| Los Angeles, California | Business Tax, Los Angeles Municipal Code §§21.166 and 21.167. (As of 1988) |
| Oakland, California | Business Tax, Oakland Municipal Code §§5-1.23, 5-1.26 and 5-1.34. Taxes paid under §5-1.34 will not qualify for MATC to the extent a deduction is taken for the value of raw materials or partially completed products under §5-1.34(a). (As of 1987) |
| Sacramento, California | Business Operations Tax, Sacramento City Code §23.401. (As of 1985) |
| San Francisco, Calif | Business Tax, San Francisco Municipal Code §§1004.08 and 1004.13(a). (As of 1985) |
| Santa Ana, California | Business License Tax, Santa Ana Municipal Code §21-71(1) and (3). (As of 1986) |
| Santa Monica, California | Business License Fee, Municipal Code Chapter 6.04. (As of 1/1/94) |
| Southgate, California | Business License Fee, South Gate Municipal Code §§2.08.305.8(12) and 2.08.305.10(4) and (8). (As of 1985) |
| California | 12841 Food and Agricultural Code, Economic Poisons tax. (As of 1987) |
| Delaware | Manufacturers' License Fee, Delaware Code 30 §2702(b). (As of 1988) Wholesaler License Fee, Delaware Code 30 §2902(c). (As of 1988) Food Processor License Fee, Delaware Code 30 §2903(c). (As of 1988) Retailer License Fee, Delaware Code 30 §2905(b). (As of 1988) Transient Retailer License Fee, Delaware Code 30 §2905(g). (As of 1988) |
| Hawaii | Privilege Taxes, Hawaii Revised Statutes §237-13. (As of 1984) |

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| Indiana | Gross Income Tax, Indiana Code §6-2.1-2-2. (As of 1981) |
| Hazelwood, Missouri | License Fee, Municipal Code of Hazelwood, Missouri §§16-2 and 16-3. (As of January 24, 1972) |
| Kansas City, Missouri | License Fee, Kansas City Code §§21.34 and 21.35. (As of 1978) |
| North Kansas City, Mo | Occupational Licenses, North Kansas City Code §§13-17, 13.51, and 13-52. (As of 1971) |
| St. Joseph, Missouri | License Fee, St. Joseph Code . . 13-47 and 13-48. (As of 1986) |
| St. Louis, Missouri | License Fee, St. Louis Code §§8.54.030 and 8.54.130. (As of 1984) |
| Oregon | Oil and Gas Tax, Oregon Revised Statutes 324.070. (As of 1985) |
| Philadelphia, Penn | Business Privileges Taxes, Philadelphia Code §§19-2603 and 190-2604(2)(b). However, the tax measured by "net income" in §19-2604(2)(b) does not qualify for MATC. (As of 1986) |
| Pittsburgh, Penn | Mercantile License Tax, Pittsburgh Code §§249.03 and 249.04(a) and (b). (As of 1988) |
| Anderson, South Carolina | License Fee, Business and Professional License Ordinance §4(d). (As of 1988) |
| Columbia, South Carolina | License Fee, Columbia City Code §8-1004. (As of 1983) |
| Gaffney, South Carolina | License Fee, Gaffney Code §11-6. Only license fees which are paid for those categories of business which involve extracting, manufacturing or selling tangible personal property and which are measured by gross receipts qualify for MATC. (As of 1981) |
| Georgetown, S. Carolina | License Fee, Business License Ordinance §1. (As of 1980) |
| Greenwood, S. Carolina | License Fee, Business License Ordinance §1. (As of 1988) |
| Laurens, South Carolina | License Fee, Business License Ordinance §1. (As of 1983) |
| Mauldin, South Carolina | Annual License Fee, Business and Professional License Ordinance §§4 and 19. (As of 1982) |
| Orangeburg, S. Carolina | License Taxes, Business and Professional License Ordinance §12-30. (As of 1987) |

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| Sumter, South Carolina | License Fee, Business License Ordinance §1. (As of 1989) |
| Union, South Carolina | License Fee, Business License Ordinance §1. (As of 1981) |
| Tennessee | Privilege and Excise Taxes, Tennessee Code §§67-4-402(b), 67-4-405, 67-4-503(d)(1), 67-4-708(1), (2), (3)(A), and (4), and 67-4-709(b)(1), (2), (3), and (4). These taxes will not qualify for MATC if "gross sales" as defined in §67-4-702(a)(6) are reduced by the deduction authorized in §67-4-711(a)(5). The minimum tax in §67-4-709(a) does not qualify for MATC. (As of 1987) |
| Richmond, Virginia | License Taxes, Richmond Code §28-420. (As of 1984) |
| West Virginia | Business and Occupation Tax, West Virginia Code §§11-13-2a, 11-13-2b and 11-13-2c. (These taxes were in effect only prior to July 1, 1987.) Severance Tax, West Virginia Code §§11-13A-3 and 11-13A-6. These taxes will not qualify for MATC if "gross value" as defined in §11-13A-1(6) is reduced by the deductions in §11-13A-1(6)(D) and (E). (These taxes went into effect on July 1, 1987.) |
| Bluefield, W. Virginia | Annual Privilege Taxes, Bluefield Code §§13-232, 13-252, 13-264, and 13-267. (As of 1971) |
| Charleston, W. Virginia | Business and Occupation Tax, Charleston City Code §§6-109, 6-110 and 6-111. (As of 1979) |
| Clarksburg, W. Virginia | Business and Occupation Tax, Clarksburg Business and Taxation Code §§745.18, 745.19 and 745.20. (As of 1986) |
| Dunbar, W. Virginia | Business and Occupation Tax, Dunbar Business and Taxation Code §§729.04, 729.06 and 729.07. (As of 1978) |
| Fairmont, West Virginia | Business and Occupation Tax, Fairmont Business and Taxation Code §§761.03, 761.04 and 761.05. (As of 1987) |
| Follansbee, W. Virginia | Business and Occupation Tax, Follansbee Business Regulation and Taxation Code §§745.05(a), (b) and (c) and 745.06(a)(1) through (10). (As of 1987) |
| Grafton, West Virginia | Annual Privilege Taxes, Ordinance No. 200 §2(a), (b) and (d). (As of 1983) |
| Huntington, W. Virginia | Gross Sales Tax, Huntington Code §33-25, 33-26 and 33-27. (As of 1979) |

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| Martinsburg, W. Virginia | Gross Sales Tax, Ordinance 18A §2(a), (b) and (c). (As of 1969) |
| Morgantown, W. Virginia | Business and Occupation Tax, Business and Taxation Code §§735.16, 735.17, 735.18 and 735.19. (As of 1983) |
| Moundsville, W. Virginia | Business and Occupation Tax, Business and Taxation Code §§745.05, 745.06 and 745.07. (As of 1988) |
| Parkersburg, W. Virginia | Business and Occupation Tax, Business and Taxation Code . §§779.03, 779.04 and 779.05. (As of 1986) |
| Point Pleasant, W. Va | Business and Occupation Tax, Business and Taxation Code §§731.03, 731.04 and 731.05. (As of 1985) |
| Princeton, West Virginia | Business and Occupation Tax, Business and Taxation Code §§767.04 and 767.05. (As of 1975) |
| Richwood, West Virginia | Business and Occupation Tax, Richwood City Code §§6-20, 6-21 and 6-22. (As of 1971) |
| South Charleston, W. Va | Business and Occupation Tax, Business and Taxation Code §§737.09, 737.10 and 737.11. (As of 1985) |
| St. Albans, W. Virginia | Business and Occupation Tax, Business and Taxation Code §§757.03, 757.04 and 757.05. (As of 1979) |
| Welch, West Virginia | Business and Occupation Tax, Welch Code §§10-68, 10-69 and 10-70. (As of 1986) |
| Wellsburg, West Virginia | Business and Occupation Tax, Business and Taxation Code §731.03(a), (b) and (h). (As of 1983) |
| Wheeling, West Virginia | Privilege Tax, Business Regulation and Taxation Code §787.02(a), (b) and (c). (As of 1980) |
| Canada | Pursuant to Article XII of the Income Tax Treaty between the United States and Canada, the tax imposed by Canada on the gross amount of royalties received by Washington business. (As of January 1, 1985) |

TAXES NOT QUALIFYING FOR MATC

| Jurisdiction | Tax |
|---------------------|---|
| Birmingham, Alabama | Sales Tax, Ordinance No. 74-115. (As of 1979) |
| Alaska | Oil Production Tax, AS Section 43.55.011(c). (As of 1982). (Measured by the volume or number of units produced). (See Alaska taxes which qualify) |

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| Pasadena, California | License Tax, Ordinance No. 4747. (As of 1966) |
| Delaware | License Tax, Delaware Code 30 §2301. (As of 1988) |
| Atlanta, Georgia | Business and Occupation License Fee, Atlanta City Code §14-5003(a)(4) and (5). Tax calculated under §14-5003(a)(1), (2), and (3) does qualify for MATC. (As of 1985) |
| St. Louis, Missouri | Business License Tax, St. Louis Code 8.06.300. (As of 1981) |
| New Mexico | Gross Receipts Tax and Municipal Gross Receipts Tax, New Mexico Statutes §§7-9-4 and 7-19-4. (As of 1986) |
| Oregon | Eastern Oregon Severance Tax, Oregon Revised Statutes 321.425. (As of 1983) Western Oregon Severance Tax, Oregon Revised Statutes 321.272 and 321.277. (As of 1983) |
| Philadelphia, Penn. | Business Privileges Taxes, Philadelphia Code §19-2604(2)(b) and 19-2604(4). The tax measured by "annual receipts" in §19-2604(2)(b) does qualify for MATC. (As of 1986) |
| Tennessee | Privilege and Excise Taxes, Tennessee Code §67-4-407(a). (As of 1968) |
| Richmond, Virginia | License Taxes, Richmond Code §28-421. (As of 1979) |